

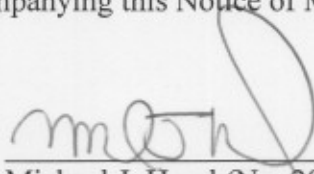
IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF DELAWARE

PREFERRED TAX SERVICE, INC.,	:	
	:	Civil Action No.
Plaintiff,	:	1:05-CV-00872-SLR
	:	
	:	
ROBERT PIANE <u>et al.</u> ,	:	
	:	
Defendants.	:	

**MOTION FOR SANCTIONS PURSUANT  
TO RULE 11, F.R.C.P. OF DEFENDANTS,  
ROBERT PIANE, SR., ROBERT PIANE, JR. AND PIANE CATERERS, INC.**

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NOW COMES the Defendants Robert Piane, Jr. and Piane Caterers, Inc., ("Piane Defendants") requesting this Court pursuant to F.R.C.P. 11 to issue sanctions against the Plaintiff and the Plaintiff's counsel for the frivolous complaint. This is not an easy decision on part of the Plaintiffs or its counsel. However, upon reviewing what was done and the notice given to the Plaintiff to try to withdraw this action, and its failure to do so, the Plaintiffs and its counsel believe this is a necessary motion to file. This counsel is aware that this is an unusual motion for the Court. However, the Defendants have created expenses for the Plaintiffs with no justification. The undersigned has submitted a brief in support of the Motion for Rule 11 Sanctions. It is believed by the Plaintiffs that the argument for federal jurisdiction and even the basis for the state law claims were frivolous and in all respects suitable for Rule 11 Sanctions. As stated, these Defendants, more fully submit their arguments in the brief accompanying this Notice of Motion for Sanctions.

  
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Date: May 10, 2006

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and Piane Caterers, Inc.